

EXHIBIT B

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: Richard G. Eaton
Mailing Address: 6 Greens Way
City: New Rochelle State: NY Zip: 10805
Account No.: 1-CM366
Taxpayer I.D. Number (Social Security No.): 164-24-2605

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of December 11, 2008:

- a. The Broker owes me a Credit (Cr.) Balance of \$ 0 N/A
- b. I owe the Broker a Debit (Dr.) Balance of \$ 0
- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$ 0
- d. If balance is zero, insert "None." 0

2. Claim for securities as of December 11, 2008:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	<u>YES</u>	<u>NO</u>
a. The Broker owes me securities	<u>✓</u>	<u></u>
b. I owe the Broker securities	<u></u>	<u>✓</u>
c. If yes to either, please list below:		

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
<u></u>	<u>See November 30, 2008</u>	<u></u>	<u></u>
<u></u>	<u>Account Statement at</u>	<u></u>	<u></u>
<u></u>	<u>Exhibit B</u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	_____	_____✓
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	_____✓
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	_____✓
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	_____✓
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	_____✓
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	_____✓
9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.	_____	_____✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Brian J. Neville, Esq., Lax & Neville, LLP,
1412 Broadway, Suite 1407, New York, NY 10018

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date JUNE 29, 2009

Signature Holly R. Eaton

Date _____

Signature HOLLY R. EATON

AS ATTORNEY-IN-FACT
FOR RICHARD G. EATON

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

BARRY R. LAX
BRIAN J. NEVILLE

BRIAN MADDOX
SANDRA P. ESPINOSA
RAQUEL TERRIGNO

1412 Broadway, Suite 1407
New York, NY 10018
Tel (212) 696-1999
Fax (212) 566-4531
www.laxneville.com

OF COUNSEL:
DAVID S. RICH

AMENDED CLAIM

June 30, 2009

VIA FEDERAL EXPRESS

Irving H. Picard
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Avenue, Suite 800
Dallas, TX 75201

RE: Richard G. Eaton - Account No. 1-CM366/Bernard L. Madoff Investment Securities LLC

Dear Mr. Picard:

This firm represents Richard G. Eaton and has assisted him in the preparation of his amended Bernard L. Madoff Investment Securities LLC ("Madoff Securities" or "Madoff") SIPC Customer Claim Form. On March 3, 2009, Dr. Eaton filed his SIPC Customer Claim Form for Account No. 1-CM366. At the time of the filing, Dr. Eaton was misinformed as to how the form should be completed. Therefore, Holly Eaton, as attorney-in-fact, is submitting a new SIPC Customer Claim Form on behalf of Dr. Eaton. Attached as Exhibit A is the Durable General Power of Attorney. Please substitute Dr. Eaton's previous form with the SIPC Customer Claim Form enclosed herein. Below is a description of the relationship between Dr. Eaton and Madoff Securities. The statements made in this letter are true and accurate to the best of our knowledge and belief, and are being provided to support Dr. Eaton's SIPC claims.

Irving H. Picard
June 30, 2009
Page 2 of 3

In or about 1994, Dr. Eaton opened an IRA with Madoff Securities. Dr. Eaton withdrew funds from his account with Madoff for living and medical expenses and for tax payments. He also took statutorily required minimum distributions for IRA accounts, starting in 2000 when he turned 70 ½ years old. The balance in Dr. Eaton's account as of November 30, 2008 is \$3,873,684.28. Dr. Eaton's November 30, 2008 account statement is attached as Exhibit B.

Dr. Eaton and his wife, DuRee Eaton, are 79 and 78 years old, respectively, and have been married for 55 years. Dr. Eaton invested the majority of his retirement funds with Madoff Securities, and has lost it all. Dr. and Mrs. Eaton's income is now significantly diminished. Dr. and Mrs. Eaton are in very poor health, and need to pay for expensive medical, elderly care. Because of their poor health and age, Dr. Eaton and his wife are unable to resume work.

Dr. Eaton received account statements from Madoff indicating the purchases and sales of securities during that month, and listing each of the open securities positions held in the account. The securities listed on these statements were real, widely held securities and their prices could be readily verified against objective and publicly available market information. Based upon the account statements and the confirmations, Dr. Eaton at all times expected to have those securities in his account. Dr. Eaton always believed SIPC coverage would cover the securities listed as being in his account should Madoff Securities ever fail.

CONCLUSION

Richard G. Eaton is seeking the full protection of SIPA for his account as follows:

- Account No: 1-CM366

Richard G. Eaton

Total = \$3,873,684.28

Irving H. Picard
June 30, 2009
Page 3 of 3

If there are any questions regarding this matter or if you require additional documents and information, please do not hesitate to contact me. Thank you.

Very truly yours,
Lax & Neville, LLP

By: Brian J. Neville / SPE
Brian J. Neville

ENC.

EXHIBIT A

(amended 9/1/1999 for acknowledgement)
Pg 10 of 17
DURABLE GENERAL POWER OF ATTORNEY
NEW YORK STATUTORY SHORT FORM

**THE POWERS YOU GRANT BELOW CONTINUE TO BE EFFECTIVE
SHOULD YOU BECOME DISABLED OR INCOMPETENT**

(CAUTION: THIS IS AN IMPORTANT DOCUMENT. IT GIVES THE PERSON WHOM YOU DESIGNATE (YOUR "AGENT") BROAD POWERS TO HANDLE YOUR PROPERTY DURING YOUR LIFETIME, WHICH MAY INCLUDE POWERS TO MORTGAGE, SELL OR OTHERWISE DISPOSE OF ANY REAL OR PERSONAL PROPERTY WITHOUT ADVANCE NOTICE TO YOU OR APPROVAL BY YOU. THESE POWERS WILL CONTINUE TO EXIST EVEN AFTER YOU BECOME DISABLED OR INCOMPETENT. THESE POWERS ARE EXPLAINED MORE FULLY IN NEW YORK GENERAL OBLIGATIONS LAW, ARTICLE 5, TITLE 15, SECTIONS 5-1502A THROUGH 5-1503, WHICH EXPRESSLY PERMIT THE USE OF ANY OTHER OR DIFFERENT FORM OF POWER OF ATTORNEY.

THIS DOCUMENT DOES NOT AUTHORIZE ANYONE TO MAKE MEDICAL OR OTHER HEALTH CARE DECISIONS. YOU MAY EXECUTE A HEALTH CARE PROXY TO DO THIS.

IF THERE IS ANYTHING ABOUT THIS FORM THAT YOU DO NOT UNDERSTAND, YOU SHOULD ASK A LAWYER TO EXPLAIN IT TO YOU.)

THIS is intended to constitute a **DURABLE GENERAL POWER OF ATTORNEY** pursuant to Article 5, Title 15 of the New York General Obligations Law:

I, **RICHARD G. EATON**, 6 Greens Way, New Rochelle, NY 10805
(insert your name and address)

do hereby appoint: **HOLLY EATON**,

(If 1 person is to be appointed agent, insert the name and address of your agent above)
(If 2 or more persons are to be appointed agents by you insert their names and addresses above)

my attorney(s)-in-fact TO ACT

(If more than one agent is designated, choose one of the following two choices by putting your initials in one of the blank spaces to the left of your choice:)

- () Each agent may SEPARATELY act.
() All agents must act TOGETHER.

(If neither blank space is initialed, the agents will be required to act TOGETHER)

IN MY NAME, PLACE AND STEAD in any way which I myself could do, if I were personally present, with respect to the following matters as each of them is defined in Title 15 of Article 5 of the New York General Obligations Law and to the extent that I am permitted by law to act through an agent:

(DIRECTIONS: Initial in the blank space to the left of your choice any one or more of the following lettered subdivisions as to which you want to give your agent authority. If the blank space to the left of any particular lettered subdivision is NOT initialed, NO AUTHORITY WILL BE GRANTED for matters that are included in that subdivision. Alternatively, the letter corresponding to each power you wish to grant may be written or typed on the blank line in subdivision "(Q)", and you may then put your initials in the blank space to the left of subdivision "(Q)" in order to grant each of the powers so indicated)

- | | |
|---|--|
| () (A) real estate transactions; | () (I) personal relationships and affairs; |
| () (B) chattel and goods transactions | () (J) benefits from military service; |
| () (C) bond, share and commodity transactions; | () (K) health care billing and payment matters; records, reports and statements; |
| () (D) banking transactions; | () (L) retirement benefit transactions; |
| () (E) business operating transactions; | () (M) making gifts to my spouse, children and more remote descendants, and parents, not to exceed in the aggregate \$10,000 to each of such persons in any year; |
| () (F) insurance transactions; | () (N) tax matters; |
| () (G) estate transactions; | () (O) all other matters; |
| () (H) claims and litigation; | () (P) full and unqualified authority to my attorney(s)-in-fact to delegate any or all of the foregoing powers to any person or persons whom my attorney(s)-in-fact shall select; |
| | (Q) each of the above matters identified by the following letters: A, B, C, D, E, F, H, K, L, M, N, O, P |
- initial here- (B)

(Special provisions and limitations may be included in the statutory short form durable power of attorney only if they conform to the requirements of Section 5-1503 of the New York General Obligations Law.)

Notwithstanding any other provision of this power of attorney to the contrary, I authorize my attorney-in-fact to create, amend and fund trusts on my behalf and to make gifts, both in trust and outright, including gifts in excess of \$10,000 per year, including gifts of real property, and including gifts to any person or entity. I explicitly authorize my attorney-in-fact to make gifts to himself (or herself).

This durable power of attorney shall not be affected by my subsequent disability or incompetence.

If every agent named above is unable or unwilling to serve, I appoint

(Insert name and address of successor)

to be my agent for all purposes hereunder.

TO INDUCE ANY THIRD PARTY TO ACT HEREUNDER, I HEREBY AGREE THAT ANY THIRD PARTY RECEIVING A DULY EXECUTED COPY OR FACSIMILE OF THIS INSTRUMENT MAY ACT HEREUNDER, AND THAT REVOCATION OR TERMINATION HEREOF SHALL BE INEFFECTIVE AS TO SUCH THIRD PARTY UNLESS AND UNTIL ACTUAL NOTICE OR KNOWLEDGE OF SUCH REVOCATION OR TERMINATION SHALL HAVE BEEN RECEIVED BY SUCH THIRD PARTY, AND I FOR MYSELF AND FOR MY HEIRS, EXECUTORS, LEGAL REPRESENTATIVES AND ASSIGNS, HEREBY AGREE TO INDEMNIFY AND HOLD HARMLESS ANY SUCH THIRD PARTY FROM AND AGAINST ANY AND ALL CLAIMS THAT MAY ARISE AGAINST SUCH THIRD PARTY BY REASON OF SUCH THIRD PARTY HAVING RELIED ON THE PROVISIONS OF THIS INSTRUMENT.

THIS DURABLE GENERAL POWER OF ATTORNEY MAY BE REVOKED BY ME AT ANY TIME.

IN WITNESS WHEREOF I have hereunto signed my name this 1st day of MAY, in the year 2009.

(YOU SIGN HERE:) ==>

Richard G. Eaton

(Signature of Principal)

RICHARD G. EATON

STATE OF NEW YORK, COUNTY OF WESTCHESTER:

On the 1st Day of MAY in the year 2009, before me, the undersigned, personally appeared RICHARD G. EATON, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person on behalf of which the individual(s) acted, executed the instrument.

[NOTE: if the acknowledgment of the principal is taken outside NY State, please enter the name of the State or country in the caption above. In such case, the following lines are added to and made a part of this acknowledgment:

and that such individual made such appearance before the undersigned in the _____, State of _____

(insert the city or other political subdivision and the State or country or other place the acknowledgment was taken)]

Richard C. Veith
(Notary Public)

Notary seal

My commission expires: 4/30/2010

RICHARD C. VEITH
Notary Public, State of New York
No. 4757894
Qualified in Westchester County
Commission Expires April 30, 192010

EXHIBIT B

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

DUPLICATE FOR ACCOUNT NYC & CO.
RICHARD G EATON

6 GREENS WAY
NEW ROCHELLE NY 10805

PERIOD ENDING 11/30/08
PAGE 1
YOUR ACCOUNT NUMBER 1-CM366-3-0
YOUR TAX PAYER IDENTIFICATION NUMBER *****6253

3,873,684

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	2,132		2390	BALANCE FORWARD		232,091.94	
11/12	1,394		2892	WAL-MART STORES INC	55.830	119,114.56	
11/12	5,166		6716	INTERNATIONAL BUSINESS MACHS	87.270	121,709.38	
11/12	5,658		7218	EXXON MOBIL CORP	72.880	376,704.08	
11/12	2,706		11544	INTEL CORP	14.510	82,323.58	
11/12	3,690		15870	JOHNSON & JOHNSON	59.580	161,331.48	
11/12	1,968		20195	J.P. MORGAN CHASE & CO	38.530	142,322.70	
11/12	1,148		24521	COCA COLA CO	44.660	87,968.88	
11/12	2,132		28847	MCDONALDS CORP	55.370	63,609.76	
11/12	7,790		33173	MERCK & CO	28.550	60,953.60	
11/12	3,936		37499	MICROSOFT CORP	21.810	170,210.90	
11/12	1,558		50477	ORACLE CORPORATION	17.300	68,249.80	
11/12	902		50979	PEPSICO INC	56.410	87,948.78	
11/12	6,642		54803	APPLE INC	100.780	90,939.56	
11/12	1,558		55305	PFIZER INC	16.940	112,780.48	
11/12	2,952		59129	ABBOTT LABORATORIES	54.610	85,144.38	
11/12	1,066		59631	PROCTER & GAMBLE CO	64.080	189,282.16	
11/12	2,050		63455	AMGEN INC	59.160	63,106.56	
11/12	4,920		63957	PHILLIP MORRIS INTERNATIONAL	43.600	89,462.00	
11/12	1,640		67781	BANK OF AMERICA	21.590	106,418.80	
11/12	5,330		68283	QUALCOMM INC	33.770	55,447.80	
11/12	1,230		72107	CITI GROUP INC	12.510	66,891.30	
11/12	2,952		72609	SCHLUMBERGER LTD	49.480	60,909.40	
				COMCAST CORP	16.510	48,855.52	
				CL A			
				CONTINUED ON PAGE 2			

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Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

DUPLICATE FOR ACCOUNT NTC & CO.
RICHARD G EATON

6 GREENS WAY
NEW ROCHELLE

NY 10805

PERIOD ENDING 11/30/08	PAGE 3
YOUR TAX PAYER IDENTIFICATION NUMBER *****6253	
YOUR ACCOUNT NUMBER 1-CM366-3-0	

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/19		15,119	50403	FIDELITY SPARTAN	1		15,119.60
11/19	250,000		55038	U S TREASURY MONEY MARKET	99.926	249,815.00	
				U S TREASURY BILL			
				DUE 03/26/2009			
11/19	10,977		59443	FIDELITY SPARTAN	1	10,977.00	
				U S TREASURY MONEY MARKET			
				NEW BALANCE		461,199.11	
				SECURITY POSITIONS	MKT PRICE		
	5,822			AT&T INC	28.560		
	1,558			ABBOTT LABORATORIES	52.390		
	1,066			AMGEN INC	55.540		
	902			APPLE INC	92.670		
	4,920			BANK OF AMERICA	16.250		
	2,050			CHEVRON CORP	79.010		
	5,986			CISCO SYSTEMS INC	16.540		
	5,330			CITI GROUP INC	8.290		
	1,968			COCA COLA CO	46.870		
	2,952			COMCAST CORP	17.340		
				CL A			
	1,476			CONOCOPHILIPS	52.520		
	5,166			EXXON MOBIL CORP	80.150		
	10,414			GENERAL ELECTRIC CO	17.170		
				CONTINUED ON PAGE 4			



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YOUR TAX PAYER IDENTIFICATION NUMBER *****6253	

6 GREENS WAY
NEW ROCHELLE NY 10805

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	2,788 2,132 3,444			VERIZON COMMUNICATIONS WAL-MART STORES INC WELLS FARGO & CO NEW MARKET VALUE OF SECURITIES LONG 3,873,684.28 SHORT	32.650 55.880 28.890		



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

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12 Berkeley Street
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PERIOD ENDING 11/30/08	PAGE 6
YOUR ACCOUNT NUMBER 1-CM366-3-0	
YOUR TAX PAYER IDENTIFICATION NUMBER *****6253	

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY DIVIDENDS GROSS PROCEEDS FROM SALES			26,484,745 22,097,130